## IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF WISCONSIN

ERIC THOMAS WRHEL,			
Plaintiff, v.	JUDGMENT IN A CIVIL CASE		
	15-cv-732-jdp		
UNITED STATES OF AMERICA and COMMISSIONER OF THE INTERNAL REVENUE SERVICE,  Defendants.			
This action came for consideration before the court with District Judge James D. Peterson presiding. The issues have been considered and a decision has been rendered.			
IT IS ORDERED AND ADJUDGED that judgment is entered in favor of defendants United States of America and the Commissioner of the Internal Revenue Service granting their motion for summary judgment and dismissing this case without prejudice for plaintiff's failure to exhaust his administrative remedies.			
		/s/	8/26/2016
		Peter Oppeneer, Clerk of Court	Date